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IN THE CRIEDS STATES PATENT AND TRADEMARK OFFICE

In re application of

Confirmation No. 3718

Takeshi MORITA

Docket No. 2004_0135A

Serial No. 10/766,471

Group Art Unit 2815

Filed January 29, 2004

Examiner Edgardo Ortiz

SEMICONDUCTOR DEVICE AND METHOD OF MANUFACTURING THE SAME

AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Responsive to the Office Action dated December 16, 2004, please amend the above-identified application as follows.

THE COMMISSIONER IS AUTHORIZED TO CENTRE ANY DEFICIENCY IN THE FEES FOR THIS PAPER TO DEPOSIT ACCOUNT NO. 23-0975

AMENDMENTS TO THE SPECIFICATION AND ABSTRACT
Please replace the original specification and abstract with the attached substitute specification and abstract.